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Members of the Planning & Development Committee:

Having worked for the Town of Manchester for the past 20 years, I along with many members of the Connecticut Association of Assessing Officers (CAAO), and the Connecticut Tax Collectors' Association (CTx) respectfully oppose some of the provisions within Governor's Bill No. 7192, specifically many of the items contained between lines 964 and 1125 of this bill.

While there undoubtedly are a number of areas where municipal government, and local taxing districts within local municipalities can find more efficiencies through sharing services, I do not believe that the residents of Connecticut would be well-served if the local assessment and property tax collection processes were regionalized. I do not see a benefit to the residents of Connecticut if the assessment process were regionalized, either financially and in terms of convenience.

The Office of Policy and Management (OPM) has been very accessible in working with CAAO and CTx regarding Bill Number 7192, and we have had a number of discussions that were very helpful as we try to work together on these issues. I thank OPM for their professionalism in these discussions, and hope that we can together continue this dialog together to find new opportunities to benefit Connecticut residents and taxpayers.

Though I work Manchester, a municipality that has more the 15,000 parcels, there are several items in Bill Number 7192 that I personally and professionally find problematic.

Manchester is a unique municipality in that we have had a combined Office of Assessment & Collection since 1998. I began working for the Town of Manchester in 1999, after the offices were combined, but have spent the last 17 years as its Director, which I feel gives me a unique perspective. It works very well in Manchester, and it works very well in some other municipalities as well, but I do not believe it would work well in every town. There are some municipalities, including Meriden, Rocky Hill and Hartford that combined offices, only to split them back up again several years later.

I am very concerned about the provisions in Bill 7192 that a municipality's Tax Collector would be required to be appointed, rather than elected. While it is true that there was a public act barring an elected Assessors, that public act came at a time when virtually no town had an elected Assessor anymore. Today, approximately 44% of the municipalities in Connecticut have an elected Tax Collector. Though I am not one of them, I feel that it is each municipality's right to determine if their Tax Collector is elected or appointed, and I would hope that municipalities would not lose their right to make that choice that they feel is best for their own municipality.

The provision to create Regional Assessment Divisions by Councils of Governments (COGS) is one that I do not believe would benefit the municipalities or their residents. It would add layers to an already cumbersome process, and I do not believe it would create a financial savings for the municipalities. Under this plan, for example, a municipal Assessor's Office would still send, collect and review the annual Declarations of Personal Property sent to businesses in that municipality. The declarations would then be sent to the COG, who would input the data into the administrative assessment



software, then send the declarations back to the municipality, where the Assessor's Office would then have to review that input for accuracy, meaning the local Assessor would have to review declarations twice, along with performing many other duties. This might actually increase costs. As the annual assessment date is October 1st, the declarations are due November 1st, and the Assessor has to sign the Grand List by January 31st (unless extended to February 28th), it would be very difficult to do this timely enough to allow the Assessor to sign the Grand List within the statutorily-mandated time frame. Further, there is very little flexibility to change that time frame, we cannot send Declarations too much earlier than the October 1st assessment date, and the Grand List has to be signed before the municipalities prepare their annual budget. In addition, there are many local option ordinances within municipalities, it would be very difficult for anyone outside the municipality, including the COGS, to keep track of how things differ from one town to the next, especially since assessment is already a highly-specialized field requiring years of training and experience to perform properly. Other items, such as Income and Expense reports, transfers and building permits would be treated the same way, with exposure to the same repeated review.

Also, there are examples in Connecticut where regionalization has increased, not decreased costs. For example the recent troubles at the Materials Innovation and Recycling Authority (MIRA), a quasi-public, regional trash facility in Hartford, which recently discussed a mid-year rate increase of up to 15% to 27% for its member towns.

Even if assessment functions or tax collection functions were regionalized without creation of new layers, there would still have to be enough people within the municipality to do the needed work. Many smaller towns have one or two people on their Assessment or Collection staff, often with a part-time staff. The number of State and local government employees in Connecticut is already very low. According to a 247wallst.com special report in May, 2018: *In some states, federal workers, as well as state and local government employees, account for anywhere between 12% and 25% of total employment.* This report ranked all 50 states in terms of their percentage of the workforce who work for government. Connecticut ranked 41st out of the 50 states, at 13.8% of the workforce, meaning only nine states have a lower percentage of government workers than Connecticut. Pennsylvania has the lowest at 11.8% (#50); Wyoming has the highest at 24.9% (#1). Connecticut is within the range of nearby states: Rhode Island is at 12.8% (#48), Massachusetts is at 12.5% (#47), and New York is at 15.2% (#31). A similar article on Governing.com in 2012 ranked Connecticut 44th out of the 50 states. Connecticut has among the lowest percentage of government workers in the country, despite having the 4th highest population density in the country, making it difficult to see a savings from reduced staffing levels at the municipal level as it is hard to reduce staffing that is already near the lowest rate in the country. Although Manchester has over 15,000 parcels, the budget for the Office of Assessment and Collection is roughly 0.6% of the Town's annual budget, yet we collect roughly 80% of the Town's revenue (we collect taxes, Water & Sewer bills and parking tickets), and we have a staff that today is roughly 25% smaller than it was the year I was hired here. It would be hard to do much better.

Personally, I believe that there might be some advantages to doing some revaluations on a more geographically based schedule, however, based on documentation that is readily available, some municipalities and some COGS are not unanimous in support of regional revaluations.

Overall, while I believe that there are the proposed items regarding regionalizing municipality's assessment functions, and removing elected Tax Collectors would ultimately be a very risky undertaking to Connecticut municipalities and their residents. I ask you to oppose those facets of Bill 7192.

Respectfully,



John Rainaldi
Director of Assessment & Collection
Town of Manchester